Internal Auditing

Index of Articles for 2005 (Volume 20, Numbers 1-6)

(see issue and page numbers in bold)

ACCOUNTING

An ActiveX Consolidation Worksheet Processor ..... **March/April, 35-41**

Earnings Management and Accounting for Acquisition ..... **Nov./Dec., 9-16**

Fixed Assets: Internal Controls and Risks ..... **July/Aug., 3-13**

Goodwill: Accounting and Financial Reporting Issues ..... **Jan./Feb., 29-34**

AUDIT COMMITTEES

The Audit Committee Handbook (*book review*) ..... **Jan./Feb., 45-46**

Audit Committees: A Guide for Directors, Management, and Consultants (*book review*) ..... **July/Aug., 47-48**

Audit Committees: Regulation and Practice (*book review*) ..... **Jan./Feb., 46**

BOOK AND RESEARCH REVIEWS

The Audit Committee Handbook ..... **Jan./Feb., 45-46**

Audit Committees: A Guide for Directors, Management, and Consultants ..... **July/Aug., 47-48**

Audit Committees: Regulation and Practice ..... **Jan./Feb., 46**

Auditor's Dictionary: Terms, Concepts, Processes, and Regulations ..... **Jan./Feb., 45**

Business and Professional Ethics for Directors, Executives, and Accountants ..... **Jan./Feb., 43-44**

Business Continuity, Disaster Recovery and Incident Management Planning ..... **May/June, 44-45**

Change and Patch Controls: Critical for Organizational Success (Global Technology Audit Guide (GTAG) No. 2) ..... **Nov./Dec., 45-46**

Changing Internal Audit Practices in the New Paradigm: The Sarbanes-Oxley Environment ..... **May/June, 43**

Ethics and the Internal Auditor: 20 Years Later ... **Jan./Feb., 43**

Information Systems Security Assessment Framework ..... **May/June, 45-46**

Information Technology Controls (Global Technology Audit Guide (GTAG) No. 1) ..... **Nov./Dec., 45**

Manager's Guide to the Sarbanes-Oxley Act: Improving Internal Controls to Prevent Fraud ..... **Nov./Dec., 46**

Risk: From the CEO and Board Perspective ..... **July/Aug., 46-47**

Sarbanes-Oxley and the New Internal Auditing Rules ..... **May/June, 43-44**

CORPORATE GOVERNANCE

Conspicuous Governance Failures: Why Sarbanes-Oxley Is Not an Ethics Warranty ..... **July/Aug., 14-20**

Corporate Governance Through Strict Criminal Prosecution ..... **Sept./Oct., 43-45**

Directors May Be Opening Their Wallets ..... **March/April, 42-44**

Hurricane Katrina: Risk Identification vs. Risk Response ..... **Nov./Dec., 38-40**

Knowledge Management: A Corporate Governance Tool ..... **July/Aug., 21-26**

President John Adams and Corporate Governance ..... **May/June, 37-39**

The Value of Internal Control Audits ..... **Jan./Feb., 35-37**

DISASTER RECOVERY AND BUSINESS CONTINUITY

Business Continuity, Disaster Recovery and Incident Management Planning (*book review*) ..... **May/June, 44-45**

Transitioning from Disaster Recovery Management to Business Continuity Management ..... **March/April, 21-28**

ETHICS

Auditing the Ethical Environment ..... **Nov./Dec., 3-8**

Business and Professional Ethics for Directors, Executives, and Accountants (*book review*) ..... **Jan./Feb., 43-44**

Conspicuous Governance Failures: Why Sarbanes-Oxley Is Not an Ethics Warranty ..... **July/Aug., 14-20**

Ethics and the Internal Auditor: 20 Years Later (*book review*) ..... **Jan./Feb., 43**

The Seven Deadly Sins of Corporate Ethics Programs ..... **Jan./Feb., 24-28**

FRAUD

Employee Fraud in the Casino and Gaming Industry ..... **May/June, 21-30**

Expanding the Internal Auditor's Beat ..... **Sept./Oct., 38-42**

Identity Theft and Data Security ..... **Sept./Oct., 29-37**

Internal Controls for the Small Business: Skimming and the Fraud Triangle ..... **Jan./Feb., 3-10**

INFORMATION SECURITY

Electronic Banking and Information Assurance ..... **March/April, 4-20**

Identity Theft and Data Security ..... **Sept./Oct., 29-37**

Information Systems Security Assessment Framework (*book review*) ..... **May/June, 45-46**

INFORMATION TECHNOLOGY & SYSTEMS

An ActiveX Consolidation Worksheet Processor ..... **March/April, 35-41**

Auditing Group Policy Object Management ..... **July/Aug., 36-40**

Auditing User Accounts ..... **Nov./Dec., 41-44**

Auditing Windows Services ..... **May/June, 40-42**

Authentication Protocols and Password Security ..... **Jan./Feb., 38-42**

Change and Patch Controls: Critical for Organizational Success (Global Technology Audit Guide (GTAG) No. 2) (*book review*) ..... **Nov./Dec., 45-46**

Electronic Banking and Information Assurance ..... **March/April, 4-20**

Identity Theft and Data Security ..... **Sept./Oct., 29-37**

Implementing the Principle of Least Privilege ..... **Sept./Oct., 46-48**

Information System Design Issues and System Usability ..... **Nov./Dec., 26-31**

Information Systems Security Assessment Framework (*book review*) .....**May/June, 45-46**

Information Technology Controls (Global Technology Audit Guide (GTAG) No. 1) (*book review*) .....**Nov./Dec., 45**

Linux Migration: Challenges for IT Audit and Security .....**May/June, 12-20**

Managing IT Compliance: Sustainability and Simplicity for Future Audits.....**Sept./Oct., 16-21**

Protecting the Administrator Account .....**March/April, 45-48**

UNIX and Linux Auditing .....**May/June, 3-10**

Using Excel to Evaluate Control Test Samples..**March/April, 29-34**

INTERNAL CONTROLS

Fixed Assets: Internal Controls and Risks .....**July/Aug., 3-13**

Internal Control and the Corporate Tax Function .....**Sept./Oct., 22-28**

Internal Control Reporting: Issues of Concern to Internal Auditors and Reactions from Regulators .....**Nov./Dec., 17-25**

Internal Controls for the Small Business: Skimming and the Fraud Triangle .....**Jan./Feb., 3-10**

Managing IT Compliance: Sustainability and Simplicity for Future Audits.....**Sept./Oct., 16-21**

The Value of Internal Control Audits .....**Jan./Feb., 35-37**

KNOWLEDGE MANAGEMENT

Knowledge Management: A Corporate Governance Tool .....**July/Aug., 21-26**

PUBLIC COMPANY ACCOUNTING OVERSIGHT BOARD (PCAOB)

The New Audit Documentation Standard: Implications for Internal Auditors ....**Jan./Feb., 11-23**

RISK MANAGEMENT AND ASSESSMENT

Hurricane Katrina: Risk Identification vs. Risk Response .....**Nov./Dec., 38-40**

Risk: From the CEO and Board Perspective (*book review*) .....**July/Aug., 46-47**

SAMPLING TECHNIQUES

The Mean and the Median and Interval Estimation.....**May/June, 31-36**

Using Excel to Evaluate Control Test Samples ....**March/April, 29-34**

SARBANES-OXLEY ACT

Changing Internal Audit Practices in the New Paradigm: The Sarbanes-Oxley Environment (*book review*) .....**May/June, 43**

Internal Control Reporting: Issues of Concern to Internal Auditors and Reactions from Regulators .....**Nov./Dec., 17-25**

Is the Sarbanes-Oxley Act Worth It? .....**July/Aug., 33-35**

Manager's Guide to the Sarbanes-Oxley Act: Improving Internal Controls to Prevent Fraud (*book review*) .....**Nov./Dec., 46**

Managing IT Compliance: Sustainability and Simplicity for Future Audits.....**Sept./Oct., 16-21**

Sarbanes-Oxley and the New Internal Auditing Rules (*book review*) .....**May/June, 43-44**

The Value of Internal Control Audits.....**Jan./Feb., 35-37**

SUSTAINABILITY REPORTING

TQM and Sustainability: Insights from Environmental Resources Management....**July/Aug., 27-32**

TAX COMPLIANCE

Documenting Travel and Entertainment Expenses Electronically .....**July/Aug., 41-45**

Internal Control and the Corporate Tax Function .....**Sept./Oct., 22-28**

WHISTLEBLOWER HOTLINES

Anonymous Reporting Mechanisms: Hotlines vs. Questionnaires .....**Nov./Dec., 32-37**

How to Implement a Whistleblower Hotline and Get the Most Out of It .....**Sept./Oct., 10-15**

It's Not Your Father's Hotline.... .....**Sept./Oct., 3-9**

United States Postal Service
Statement of Ownership, Management and Circulation

1. Publication Title	2. Publication Number	3. Filing Date
Internal Auditing	001-784	10/3/05
4. Issue Frequency	5. No. of Issues Published Annually	6. Annual Subscription Price
Bi-monthly	6	$225.00

7. Complete Mailing Address of Known Office of Publication: 395 Hudson Street, New York, NY 10014-3669 — contact Person: Jennifer Kalison; Tel: (212) 337-4102

8. Complete Mailing Address of Headquarters or General Business Office of Publisher: 395 Hudson Street, New York, NY 10014-3669

9. Full Names and Complete Mailing Addresses of Publisher, Editor, and Managing Editor

Publisher: Warren, Gorham, & Lamont, division of RIA, 395 Hudson Street, New York, NY 10014-3669

Editor: Andrea Kingston, 395 Hudson Street, New York, NY 10014-3669

Managing Editor: Bruce Safford, 395 Hudson Street, New York, NY 10014-3669

10. Owner

Full Name	Complete Mailing Address
Thomson Corporation	Metro Center, 1 Station Place, Stamford, CT 06902

11. Known Bondholders, Mortgagees, and Other Security Holders Owning or Holding 1 Percent or More of Total Amount of Bonds, Mortgages, or Other Securities

Full Name	Complete Mailing Address
None	

12. For Completion by Nonprofit Organizations: N/A

13. Publication Title: Internal Auditing — 14. Issue Date for Circulation Data Below: 7/19/05

15. Extent and Nature of Circulation		Average No. Copies Each Issue During Preceding 12 Months	No. Copies of Single Issue Published Nearest to Filing Date
a. Total Number of Copies (Net Press Run)		576	486
b. Paid and/or Requested Circulation	(1) Paid/Requested Outside County Mail Subscriptions	326	319
	(2) Paid In-County Subscriptions	0	0
	(3) Sales through Dealers and Carriers	0	0
	(4) Other Classes Mailed Through the USPS	0	0
c. Total Paid and/or Requested Circulation (Sum of 15b. (1), (2), (3), and (4))		326	319
d. Free Distribution by Mail	(1) Outside County	17	7
	(2) In-County	0	0
	(3) Other Classes Mailed Through the USPS	0	0
e. Free Distribution Outside the Mail		93	93
f. Total Free Distribution (Sum of 15d. and 15e.)		110	100
g. Total Distribution (Sum of 15c. and 15f.)		436	419
h. Copies not Distributed		140	67
i. Total (Sum of 15g. and h.)		576	486
j. Percent Paid and/or Requested Circulation (15c. divided by 15g. times 100)		74.77%	76.13%

16. Publication of Statement of Ownership
☒ Publication Required. Will be printed in the Nov./Dec. 2005 issue of this publication. ☐ Publication not required

17. Signature and Title of Editor, Publisher, Business Manager, or Owner — Date

Jennifer Kalison, Fulfillment Coordinator — 9/30/05

I certify that all information furnished in this form is true and complete. I understand that anyone who furnishes false or misleading information on this form or who omits material or information requested on the forms may be subject to criminal sanctions (including fines and imprisonment) and/or civil sanctions (including multiple damages and civil penalties).

PS Form 3526, October 1999 Facsimile